

CAMBUS AND DISTRICT BOWLING CLUB

REGISTERED CHARITY No. SC041403
Station Road, Cambus. FK10 2NY

Office of the Scottish Charity Regulator,
2nd Floor,
Quadrant House,
9 Riverside Drive
DUNDEE
DD1 4NY.

DATE, 23/2/26

Dear Sir/Madam

Please find enclosed the Annual Account returns in respect of Cambus and District Bowling Club, for the year ending 31st December, 2025

As previously discussed the audit of the club accounts were carried out by two elected committee members. They have completed a Independent Examiners Report, which is enclosed along with a copy of the clubs structure, governance and management.

I hope this information meets with your requirements

At the Annual General Meeting of the Club, the Club Trustees were re elected to continue with their duties.

The Trustees of the charity remain,

[Redacted Signature]

If you have any queries with regards to this matter, please contact our Treasurer, [Redacted Name]

[Redacted Signature]

Structure, governance and management

Cambus and District Bowling Club is a constituted Bowling Club and the management of the Club and its members is under the terms of the constitution. The clubs trustees are the elected members of the club committee which consists of the usual office bearers and general committee members.

Charitable Purpose

Cambus and District Bowling Club is the provision of recreational facilities, organised recreational activities with a view of improving the condition of life for the club members and visitors to the club. In summary Cambus and District Bowling Club offers the members and visitors the opportunity to play social and competitive bowling. The club also offers facilities to allow members, their guests and visitors to socialise. The club also organise various social events where the wider community are invited to participate. The premises are also made available to outside organisations and private individuals for various social and community functions.

Achievements

In the past year the Club members have participated in National, Regional and local bowling competitions.

It has been identified that the Club premises are a major drain on the limited budget and in an effort to address this problem an increase in fund-raising events have taken place. This has increased in the last few months of the year. The Club has seen a small fall in membership due mainly the ageing membership. As has happened in previous years it is proposed to hold a membership drive at the commencement of the forthcoming season.

Financial Review

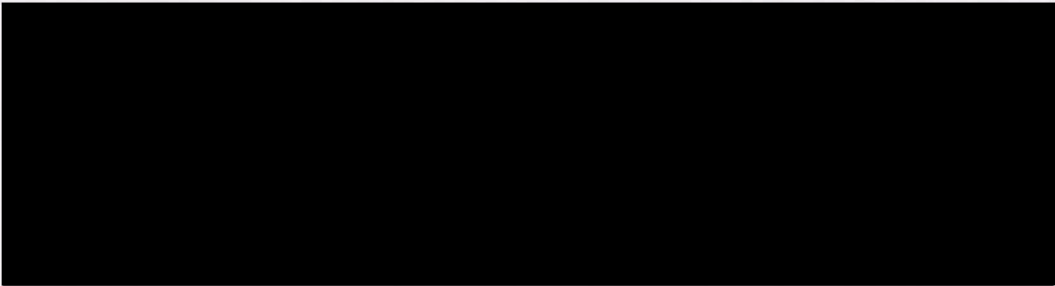
The charity, due mainly to various Government grants is at this financially sound. However the committee have noted that without the various grants the club would be running at a substantial loss. It has been recognised that the inflationary cost of utilities, the cost of maintaining the bowling green and premises is going to increase substantially in the forth coming years and steps are being put in place to combat this. The structure of the buildings have been found to be deteriorating and quotes have been obtained to carryout the necessary repairs. These quotes are substantial and a major concern to the committee as to long term viability of the club. In the past year a major leak to the Clubhouse roof has been repaired at a cost of over £10,000.

Donated facilities and services

The club committee and members donate their time and skills free of charge, which saves the club major expenses. As previously discussed with OSCR a further cost cutting exercise has taken place with elected Club members carrying out the annual audit..

DECLARATION

The trustees declare that they have approved the trustees report above. Signed on behalf of the charity's trustees



Sheet1

CAMBUS and DISTRICT BOWLING CLUB Receipts and Payments for year ended 31st Decemberr 2022

| RECEIPTS | 2025 | 2024 |
|----------------------|-----------------|-----------------|
| Membership | 1615 | 1530 |
| Fundraising | 3812 | 2272.35 |
| Donations | 650 | 100 |
| Miscellaneous | 772.21 | 803.26 |
| Grants | | |
| Bar Transfer | | |
| Bar | 20519.15 | 14181.52 |
| Total Receipt | 27368.36 | 18887.13 |

| PAYMENTS | | |
|-----------------------------------|-----------------|-----------------|
| Green Maintenance | 3090 | 3097.12 |
| Property Maintenance | 9760.71 | 2686.24 |
| Utilities | 2202.95 | 3537.54 |
| Insurance | 1760.69 | 1585.3 |
| National and Local Subscriptions | 485.5 | 372.5 |
| Water rates | 604.99 | 328.73 |
| Fundraising Expenditure | 425 | 524.8 |
| Catering | 650.01 | 477 |
| Competition prizes/engraving etc. | 456 | 575 |
| Equipment Purchases | 1623.6 | 1917.63 |
| Centenary Expences | | 557.67 |
| Transferred from Bar Account | 3500 | |
| Miscellaneous | 1455.42 | |
| Bar | 9889.44 | 10775.03 |
| Total Payments | 35904.31 | 26434.56 |

| | | |
|------------------------------|-----------------|-----------------|
| Surplus | -8535.95 | -7547.43 |
| Bank and Cash in hand | | |
| Opening Balance | 35042.21 | 42589.64 |
| Suplus | -8535.95 | -7547.43 |
| Total Closing Balance | 26506.26 | 35042.21 |

RESERVES

Assets

Bowling Clubhouse, all furnishings, equipment relating to sport of bowling and maintenance of said clubhouse, green and property, all trophies purchased or donated to the club.

Bar Stock 2094.37

Approved by Trustees and signed on their behalf.

Independent Examiner's Report to the Trustees of CAMBUS AND DISTRICT BOWLING CLUB. Charity NoSC401403

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 4..

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

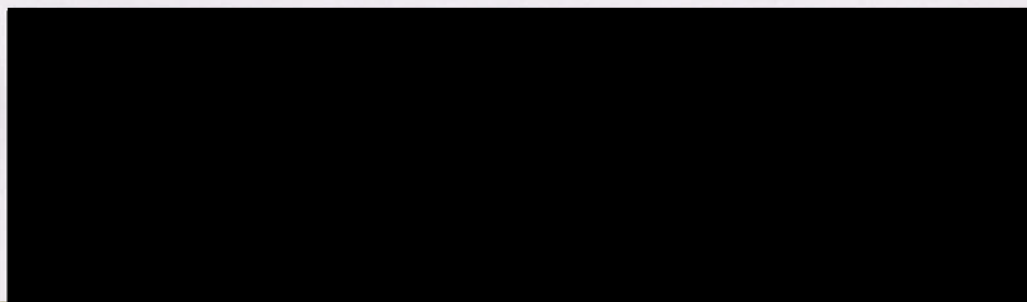
Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner's Report to the Trustees of CAMBUS AND DISTRICT BOWLING CLUB. Charity NoSC401403

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 4..

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

